



ANDREWS HOOPER PAVLIK PLC

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June 30, 2016

Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0422

RE: James D. Pieron Jr.

S.S.N. # [REDACTED]
Form: 1040X
Tax Period: 2011

We are writing at the request of our client, James D. Pieron Jr. in regard to his 2011 Form 1040X amended tax return that he filed with the IRS in March of 2014. As of January 19, 2016, the amended tax return hadn't been processed. The IRS collections department informed us that the 2011 Form 1040X amended tax return examination has been closed due to the taxpayer not responding to the tax examiner's information request.

The taxpayer did not receive any correspondence or information requests from the IRS. Per the Power of Attorney Form 2828, the taxpayer designated me to receive all notices and communications. I have not received any notices or information requests related to the examination. Enclosed please find a signed copy of the amended 2011 Form 1040X tax return and the signed power of attorney Form 2848.

Please reopen the examination of the 2011 Form 1040X amended tax return and send us any notices you previously sent to the taxpayer so we may gather any information you requested and submit that information.

If you have any further questions regarding this matter; please feel free to contact me at (989) 497-5300.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim D. Pavlik".

Kim D. Pavlik
Partner

Copy to James D. Pieron Jr.
Enclosures